

Rea: Letter of Agency

"I, an officer of The Little Tikes Company do hereby authorize. Intertek Testing Services to act on our behalf in front of the Federal Communications Commission with respect to all matters relating to certification of equipment under Part 15 and Part 18 of the FCC Rules until further notice."

I further certify that no party (as defined in Section 1.2002(b) of CFR 47, 1992) to this application, including myself, is subject to a denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1998, 21 U.S.C. 853(a).

Dated this 9th day of December, 1999.

Michael J Keller

Title: Prodoct Development Engineer

The Little Tikes Company 2180 Barlow Road Hudson, OH 44236-0877 330-650-3000 * Fax: 330-650-3221 * www.littletikes.com A division of NewellRubbermaid